

FORM B1

**United States Bankruptcy Court
Northern District of Illinois**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle):

Natural Golf Products Corporation

Name of Joint Debtor (Spouse) (Last, First, Middle):

All Other Names used by the Debtor in the last 6 years
(include married, maiden, and trade names):

All Other Names used by the Joint Debtor in the last 6 years (include married, maiden, and trade names):

Last four digits of Soc. Sec. No./Complete EIN or other Tax I.D. No.

36-4404762

Last four digits of Soc. Sec. No./Complete EIN or other Tax I.D. No.

Street Address of Debtor (No. & Street, City, State & Zip Code):

**431 Lakeview Court, Suite B
Mount Prospect, Illinois 60056**

Street Address of Joint Debtor (No. & Street, City, State & Zip Code):

County of Residence or of the
Principal Place of Business: **Cook**

County of Residence or of the
Principal Place of Business:

Mailing Address of Debtor (if different from street address):

Mailing Address of Joint Debtor (if different from street address):

Location of Principal Assets of Business Debtor
(if different from street address above):

Information Regarding the Debtor (Check the Applicable Boxes)

Venue (Check any applicable box)

- ☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- ☐ There is a bankruptcy case concerning debtor's affiliate, general, or partnership pending in this District

Type of Debtor (Check all boxes that apply)

- | | |
|---|---|
| <input type="checkbox"/> Individual(s) | <input type="checkbox"/> Railroad |
| <input checked="" type="checkbox"/> Corporation | <input type="checkbox"/> Stockbroker |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Commodity Broker |
| <input type="checkbox"/> Other | <input type="checkbox"/> Clearing Bank |

**Chapter or Section of Bankruptcy Code Under Which
the Petition is Filed (Check one box)**

- ☒ Chapter 7 ☒ Chapter 11 ☐ Chapter 13
☐ Chapter 9 ☐ Chapter 12
☐ Sec. 304 – Case ancillary to foreign proceeding

Nature of Debts (Check one box)

- ☐ Consumer/Non-Business ☒ Business

Chapter 11 Small Business (Check all boxes that apply)

- ☐ Debtor is a small business as defined in 11 U.S.C. § 101
- ☐ Debtor is and elects to be considered a small business under 11 U.S.C. § 1121(e) (Optional)

Filing Fee (Check one box)

- ☒ Full Filing Fee attached
- ☐ Filing Fee to be paid in installments (Applicable to individuals only)
Must attach signed application for the court's consideration certifying
that the debtor is unable to pay fee except in installments.
Rule 1006(b). See Official Form No. 3

Statistical/Administrative Information (Estimates only)

- ☒ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR
COURT USE ONLY

	1-15	16-49	50-99	100-199	200-999	1000-over
Estimated Number of Creditors	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Estimated Assets

[illegible]

Estimated Debts

\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	More than \$100 million
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(Official Form 1)(12/03)

FORM B1, Page 2

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Natural Golf Products Corporation	
Prior Bankruptcy Case Filed Within Last 6 Years (If more than one, attached additional sheet)			
Location Where Filed:		Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attached additional sheet)			
Name of Debtor: See Annex A		Case Number:	Date Filed:
District:		Relationship:	Judge:

<h3 style="margin: 0;">Signatures</h3>	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United State Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p> <hr/> <p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter.</p> <p>X _____ Signature of Attorney for Debtor(s) Date</p> <hr/> <p style="text-align: center;">Exhibit C</p> <p>Does the debtor own or have possession of any property that poses a threat of imminent and identifiable harm to public health or safety?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No. To the best of the Debtor's knowledge, information, and belief.</p>

<p style="text-align: center;">Signature of Attorney</p> <p>X <u>/s/ John Robert Weiss</u> Signature of Attorney for Debtor(s)</p> <p><u>John Robert Weiss</u> Printed Name of Attorney for Debtor(s)</p> <p><u>Katten Muchin Rosenman LLP</u> Firm Name</p> <p><u>525 West Monroe Street</u> <u>Chicago, Illinois 60661-3693</u> Address</p> <p><u>312) 902-5200</u> Telephone Number</p> <p><u>May 10, 2005</u> Date</p>	<p style="text-align: center;">Signature of Non-Attorney Petition Preparer</p> <p>I certify that I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110, that I prepared this document for compensation, and that I have provided the debtor with a copy of this document</p> <p>_____ Printed Name of Bankruptcy Petition Preparer</p> <p>_____ Social Security Number</p> <p>_____ Address</p> <p>Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document:</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p>X _____ Signature of Bankruptcy Petition Preparer</p> <p>_____ Date</p> <p>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.</p>
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<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>/s/ Richard Magid</u> Signature of Authorized Individual</p> <p><u>Richard Magid</u> Printed Name of Authorized Individual</p> <p><u>Chief Financial Officer and Chief Operating Officer</u> Title of Authorized Individual</p> <p><u>May 10, 2005</u> Date</p>	
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ANNEX A

Affiliated Debtors of Natural Golf Products Corporation

1. Natural Golf Corporation.
2. Natural Golf Field Sales Corporation.
3. Natural Golf Schools Corporation

**THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:) Chapter 11
)
NATURAL GOLF PRODUCTS) Case No. 05_____
CORPORATION,)
) Honorable _____
 Debtor.)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S. C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]
Anti, Steven 5717 N Northcott Ave Chicago, IL 60631		Wages/salaries		2,757.00
Barrett, John 613 Charlemagne Cir Roselle, IL 60172		Sales commission		1,738.41
Brancki, James 140 N Park La Grange, IL 60525		Sales commission		1,944.94
Callaway Golf 2180 Rutherford Road Carlsbad, CA 92008-7328	Credit department 800-228-2767 Same address	Trade debt		88,973.33
DCMMM 3420 N Greenview Chicago, IL 60657		Services provided		2,781.00
Ditka, Mike 11 Warrington Drive Lake Bluff, IL 60044		Services provided		4,641.00

Farrenkopf, Michael 340 Springside Ln Buffalo Grove, IL 60089		Sales commission		1,987.23
Flair Communications Agency Inc. 214 W. Erie Street Chicago, IL 60610	312-943-5959 Same address	Services provided		28,595.00
Gemignani, Norman 9123 Cherry St Franklin Park, IL 60131		Sales commission		2,214.86
The Golf Channel 7580 Commerce Center Dr. Orlando, FL 32819	David Desmond 407-355-4217 Same address	Media services provided		116,220.75
Illinois Department of Revenue Retailers Occupation Tax Springfield, IL 62796-0001		State sales tax		558.26
Jaworski, Ron c/o Steve Mandell, 5 Revere Dr Suite 200 Northbrook, IL 60062		Services provided		57,658.00
Protocol PO Box 74586 Chicago, IL 60696	Kate Nowicki 517-886-9800 Protocol 16280 National Parkway Lansing, MI 48906	Services provided		25.13
RMG Direct 1060 Donegal Lane Northbrook, IL 60062		Services provided		775.27
Shannon, Vincent 826 N Lombard Ave Oak Park, IL 60302		Wages/salaries		3,338.00
Summerall, Pat 710 S White Chapel Southlake, TX 76092		Services provided		15,341.00
Treehouse Media 1501 Broadway Suite 900 New York, NY 10036		Services provided		22.00
Williams, Errick (Ricky) c/o Steve Mandell, 5 Revere Dr Suite 200 Northbrook, IL 60062		Services provided	Disputed	70,395.00

ADOBE CREEK GOLF CLUB
1901 FRATES RD.
PETALUMA, CA 94954

AFLAC
ATTENTION: REMITTANCE
PROCESSING
1932 WYNNNTON RD.
COLUMBUS, GA 31999-0797

AHWATUKEE COUNTRY CLUB
12432 SOUTH 48TH ST.
PHOENIX, AZ 85044

ALL SEASONS GOLF
7552 W. POINT DOUGLAS RD.
COTTAGE GROVE, MN 55016

AMERICAN GOLF CORPORATION
8004 LELY RESORT BLVD.
NAPLES, FL 34113

ANDONOPOULIS, JOHN
142 UNION ST.
MONTGOMERY, NY 12549

ANDONOPOULIS, JOHN
142 UNION ST.
MONTGOMERY, NY 12549

ANTELOPE GREENS GOLF COURSE
2721 ELVERTA ROAD
ANTELOPE, CA 95843

ANTI, STEVEN
5717 N NORTHCOTT AVE.
CHICAGO, IL 60631

APPOLITO, TONY
38841 KILIMANJARO DRIVE
PALM DESERT, CA 92211

APPOLITO, TONY
38841 KILIMANJARO DRIVE
PALM DESERT, CA 92211

ARDMORE GOLF COURSE
930 ARDMORE DRIVE
SIDNEY, BC V8L5G1 CANADA

ARIZONA DEPT OF REVENUE
P.O. BOX 29010
PHOENIX, AZ 85038-9010

ARKANSAS DEPT OF FINANCE &
ADM
P.O. BOX 3861
LITTLE ROCK, AR 72203-3861

AUBURN DRIVING RANGE
ROUTE #12
AUBURN, MA 01501

AUCTIONWORKS, INC.
FIVE CONCOURSE PARKWAY
SUITE 2200
ATLANTA, GA 30328

AULD COURSE
525 HUNTE PARKWAY
CHULA VISTA, CA 91915

BAKER, ROBERT
219 ALEXANDER PLACE
WINTER PARK, FL 32789

BAKER, ROBERT
219 ALEXANDER PLACE
WINTER PARK, FL 32789

BARNES, KENNETH
4420 MASTERS DRIVE
COLUMBUS, OH 43220

BARNES, KENNETH
4420 MASTERS DRIVE
COLUMBUS, OH 43220

BARNHART, BEN
8501 HALE AVE. SO.
COTTAGE GROVE, MN 55016

BARNHART, BILL
8501 HALE AVE. SO.
COTTAGE GROVE, MN 55016

BARRETT, JOHN
613 CHARLEMAGNE CIRCLE
ROSELLE, IL 60172

BARTHOLOMEW, MICHAEL
9925 PROVIDENCE FOREST LANE
CHARLOTTE, NC 28270

BARTHOLOMEW, MICHAEL
9925 PROVIDENCE FOREST LANE
CHARLOTTE, NC 28270

BATTLE CREEK GOLF COURSE
6006 MERIDIAN AVENUE N
MARYSVILLE, WA 98271

BAYONET BLACK HORSE GOLF
COURSE
1 MCCLURE WAY
SEASIDE, CA 93955

BENNETT, DARTH
5921 E. TALLY HO DRIVE
CAVE CREEK, AZ 85331

BENNETT, DARTH
5921 E. TALLY HO DRIVE
CAVE CREEK, AZ 85331

BENSON, MICK
696 BRUNSWICK PIKE
LAMBERTVILLE, NJ 08530-2723

BENSON, MICK
696 BRUNSWICK PIKE
LAMBERTVILLE, NJ 08530-2723

BEZANSON, EDWARD
C/O DOUBLE ARROW RESORT
P.O. BOX 888
SEELEY LAKE, MT 59868

BEZANSON, EDWARD
C/O DOUBLE ARROW RESORT
P.O. BOX 888
SEELEY LAKE, MT 59868

BIRCHBARK GOLF COURSE
HIGHWAY 22A
TRAIL, BC V1R 4L5 CANADA

BLACKTHORN GOLF CLUB
6100 NIMITZ PARKWAY
SOUTH BEND, IN 46628

BOCA RATON MUNICIPAL GOLF
COURSE
C/O BOBBY IMPAGILIA
8111 GOLF COURSE RD.
BOCA RATON, FL 33434

BOLTZ, WILLIAM
3529 W. CAMINO DE URANIA
TUCSON, AZ 85741

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3529 W. CAMINO DE URANIA
TUCSON, AZ 85741

BOULDER GOLF RANGE
2900 BEVERLY ROAD
HOFFMAN ESTATES, IL 60195

BRANECKI, JAMES
140 N. PARK
LA GRANGE, IL 60525

BRAZIL, GEORGE
6504 TESQUQUE DRIVE
ALBUQUERQUE, NM 87120

BRAZIL, GEORGE
6504 TESQUQUE DRIVE
ALBUQUERQUE, NM 87120

BROAD RUN GOLF & PRACTICE
CENTER
10201 GOLF ACADEMY DRIVE
BRISTOW, VA 20136

BUCHAN, DAVE
1318 N. ROBINHOOD DR.
MUSKEGON, MI 49445

BUCHAN, DAVE
1318 N. ROBINHOOD DR.
MUSKEGON, MI 49445

BUREAU OF TAXATION
SALES AND USE TAX DIVISION
P.O. BOX 9112
AUGUSTA, ME 04332-9112

BUTTITTA, JOE
198 MISTY LAKE CT.
SIMI VALLEY, CA 93065

BUTTITTA, JOE
198 MISTY LAKE CT.
SIMI VALLEY, CA 93065

BYRD, JON
C/O LEN MARTIN
425 W. CHURCH STREET
MISHICOT, WI 54228

BYRD, JON
C/O LEN MARTIN
425 W. CHURCH STREET
MISHICOT, WI 54228

CALLAWAY GOLF
2180 RUTHERFORD ROAD
CARLSBAD, CA 92008-7328

CALLAWAY GOLF
2180 RUTHERFORD ROAD
CARLSBAD, CA 92008-7328

CALLAWAY GOLF
2180 RUTHERFORD ROAD
CARLSBAD, CA 92008-7328

CAMEO CONTAINER CORPORATION
PO BOX 93095
CHICAGO, IL 60673-3095

CAMERON, GARY
1774 FAIRCHILD BAY
LAKE HAVASU CITY, AZ 86404-
2412

CAMERON, GARY
1774 FAIRCHILD BAY
LAKE HAVASU CITY, AZ 86404-
2412

CANADA POST CORPORATION
2701 RIVERSIDE DRIVE
SUITE N 1133
OTTAWA, ON K1A 0B1 CANADA

CANYON LAKE GOLF & COUNTRY
CLUB
405 WATTS LANE
CANYON LAKE, TX 78133

CASEY, ROBERT
152 CHERRY HILL
WADSWORTH, OH 44281

CASEY, ROBERT
152 CHERRY HILL
WADSWORTH, OH 44281

CATHEDRAL CANYON COUNTRY CLUB
68311 PASEO REAL
CATHEDRAL CITY, CA 92234

CHAFEE, BOB
211 SIOUX TRAIL
MEDFORD LAKES, NJ 08055

CHAFFEE, BOB
211 SIOUX TRAIL
MEDFORD LAKES, NJ 08055

CHALLENGER, JACK
8275 E. MASTERS RD.
GOLD CANYON, AZ 85218

CHALLENGER, JACK
8275 E MASTERS RD.
GOLD CANYON, AZ 85218

CHEROKEE RUN GOLF CLUB
1595 CENTENNIAL OLYMPIC PKWY.
CONYERS, GA 30013

CHICOVOSKY, THOMAS
27897 PINE DRIVE
EVERGREEN, CO 80439

CHICOVSKY, THOMAS
27897 PINE DRIVE
EVERGREEN, CO 80439

CHICOVSKY, YURI
27897 PINE DRIVE
EVERGREEN, CO 80439-8333

CHICOVSKY, YURI
27897 PINE DRIVE
EVERGREEN, CO 80439-8333

CIMCO COMMUNICATIONS, INC.
P.O. BOX 95900
CHICAGO, IL 60694-5900

CLUB AT LONGLEAF
2001 MIDLAND RD.
SOUTHERN PINES, NC 28387

COFFIELD, CRAIG
18 KENT CIRCLE
DOVER, DE 19904

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18 KENT CIRCLE
DOVER, DE 19904

COLES RIVER FAMILY FUN CENTER
ATTENTION: PAUL BOWEN
120 DANFORTH STREET
REHOBOTH, MA 02769

COLLEGE GOLF CENTER
73-450 FRED WARING DRIVE
PALM DESERT, CA 92260

COLONIAL SPRINGS GOLF COURSE
1 LONG ISLAND AVE.
EAST FARMINGDALE, NY 11735

COMMONWEALTH OF MASS.
P.O. BOX 7039
BOSTON, MA 02204

COMPTROLLER OF MARYLAND
STATE OF MARYLAND
110 CARROLL ST.
ANNAPLOS, MD 21411-0001

CONRAD, STEVEN
5846 HYDE PARK RD.
RAVENEL, SC 29470

CONRAD, STEVEN
5846 HYDE PARK RD.
RAVENEL, SC 29470

COOPER, LEW
2340 FRENCH
SANTA ANA, CA 92706

COOPER, LEW
2340 FRENCH
SANTA ANA, CA 92706

COPPERHILL GOLF ACADEMY
685 HALE STREET
SUFFIELD, CT 06078

COZY ACRES
4040 OLD STATE RD. 62
ACCOUNTS RECEIVABLES
MADISON, IN 47250

CRAFT FARMS
P.O. BOX 2288
GULF SHORES, AL 36547

CRAFTON, DALE
148 PRESBYTERIAN AVE.
HANOVER, IN 47243

CRAFTON, DALE
148 PRESBYTERIAN AVE.
HANOVER, IN 47243

CREEKSIDE GOLF DOME
1300 N. STATE STREET
GIRRARD, OH 44420

CREEKVIEW GOLF CLUB
1602 E. HWY. 175
P.O. BOX 99
CRANDALL, TX 75114

CROWFIELD GOLF CLUB
300 HAMLET CIRCLE
GOOSE CREEK, SC 29445

CRUICKSHANK, KEVIN
144 EASTDALE ST.
OSHAWA, ON L1G 6H9 CANADA

CRUICKSHANK, KEVIN
144 EASTDALE ST.
OSHAWA, ON L1G 6H9 CANADA

D'ARCY RANCH GOLF CLUB
P.O. BOX 279
OKOTOKS, AB T0L 1T0 CANADA

DAYTON VALLEY GOLF COURSE
51 PALMER DRIVE
DAYTON, NV 89403

DCMMM
3420 N GREENVIEW
CHICAGO, IL 60657

DEL LAGO GOLF RESORT
600 DEL LAGO BLVD.
MONTGOMERY, TX 77356

DENEHY, WILLIAM
5008 EASTWINDS DR.
ORLANDO, FL 32819

DENEHY, WILLIAM
5008 EAST WINDS DR.
ORLANDO, FL 32819

DESERT WILLOW GOLF COURSE
2020 W. HORIZION RIDGE PKWY.
HENDERSON, NV 89012

DESERT WILLOW GOLF RESORT
38995 DESERT WILLOW DRIVE
ACCOUNTS RECEIVABLE
PALM DESERT, CA 92260

DEWYNGAERT, JACK
307 WINDJAMMER
CHULA VISTA, CA 91910

DEWYNGAERT, JACK
307 WINDJAMMER
CHULA VISTA, CA 91910

DI CARLO, DA
85 N. CATALPA LANE
PINEHURST, NC 28374

DI CARLO, DAN
85 N. CATALPA LANE
PINEHURST, NC 28374

DI PERI, FRANK
196 INGRASSIA RD.
MIDDLETOWN, NY 10940

DI PERI, FRANK
196 INGRASSIA RD.
MIDDLETOWN, NY 10940

DIABLO CREEK GOLF COURSE
4050 PORT CHICAGO PKWY.
CONCORD, CA 94519

DIAMOND HILL GOLF & COUNTRY
CLUB
13113 SYDNEY RD.
DOVER, FL 33527

DIETRICH, TIMOTHY
98-288 KAONOHI ST.
#2903
AIEA, HI 96701

DIETRICH, TIMOTHY
98-288 KAONOHI ST.
#2903
AIEA, HI 96701

DIPRIZIO, GIUSEPPE
9920 STERLING LN
SCHILLER PARK, IL 60176

DITKA, MIKE
11 WARRINGTON DR
LAKE BLUFF, IL 60044

DODD, JAMES
47470 VIA FLORENCE
LA QUINTA, CA 92253

DODD, JAMES
47470 VIA FLORENCE
LA QUINTA, CA 92253

DOUBLE ARROW RESORT
P.O. BOX #747
SEELEY LAKE, MT 59868

DOVE VALLEY RANCH GOLF CLUB
33244 N. BLACK MOUNTAIN PKWY.
CAVE CREEK, AZ 85327

DOW JONES AND COMPANY INC.
WALL STREET JOURNAL OR
BARRONS
BOX 4137
NEW YORK, NY 10261-4137

DU TEMPLE, WALLACE
765 BRAEMAR AVE.
NORTH SAANICH, BC V8L5G5
CANADA

DUCK CREEK GOLF CENTER
345 VILLAGE COURT
GREEN BAY, WI 54303

DUFFY'S GOLF CENTER
12455 S. MCCALL RD.
ENGLEWOOD EAST, FL 33981

DUGAN, MICHAEL
1370 E. SUSQUEHANNA ST.
ALLENTOWN, PA 18103

DUGAN, MICHAEL
1370 E. SUSQUEHANNA ST.
ALLENTOWN, PA 18103

DUNES GOLF CLUB
18200 SEVILLE CLUBHOUSE DR.
BROOKSVILLE, FL 34014

EAST-TECK OFFICE SOLUTIONS
P.O. BOX 4330
ST. CHARLES, IL 60174-9075

EASTWOOD GOLF CLUB
13950 GOLFWAY BLVD.
ORLANDO, FL 32828

EBAY, INC.
P.O. BOX 17150
DENVER, CO 80217

EDWARDS, TOM
2782 DAHLIA AVENUE
SAN DIEGO, CA 92154

EDWARDS, TOM
2782 DAHLIA AVENUE
SAN DIEGO, CA 92154

EL CONQUISTADOR COUNTRY CLUB
10555 N. LA CANADA DR.
TUCSON, AZ 85737

ELLIOTT, PAT
425 HIGH SCHOOL DR.
LEWISVILLE, TX 75057

ELLIOTT, PAT
425 HIGH SCHOOL DR.
LEWISVILLE, TX 75057

EMERALD LAKES GOLF CLUB
1 TOURNAMENT DRIVE
MATTHEWS, NC 28104

EMMERICH, ANDREW
1467 LENOX CT
WHEELING, IL 60090

ENGLISH, RALPH
1033 ELM RIDGE
KERRVILLE, TX 78028

ENGLISH, RALPH
1033 ELM RIDGE
KERRVILLE, TX 78028

EPPERLY, ROBERT
8430 TWIN TRAILS DRIVE
ANTELOPE, CA 95843

EPPERLY, ROBERT
8430 TWIN TRAILS DRIVE
ANTELOPE, CA 95843

EQUITY PARTNERS, INC.
28637 OLD PASTURE DRIVE
EASTON, MD 21601

ERROL ESTATE COUNTRY CLUB
1355 ERROL PARKWAY
APOPKA, FL 32712

EUCLID MANAGERS
234 SPRING LAKE DRIVE
ITASCA, IL 60143

FAIR OAKS GOLF PARK
12908 LEE JACKSON MEMORIAL
HWY.
ACCOUNTS RECIEVABLE DEPT.
FAIRFAX, VA 22033

FARRENKOPF, MICHAEL
340 SPRINGSIDE LN
BUFFALO GROVE, IL 60089

FILTERFRESH CHICAGO
36245 TREASURY CENTER
CHICAGO, IL 60694-6200

FLAIR COMMUNICATIONS AGENCY
INC.
214 W. ERIE STREET
CHICAGO, IL 60610

FLEXSOURCE, LLC
P.O. BOX 288
SKOKIE, IL 60077-0288

FLORIDA DEPT. OF REVENUE
5050 W. TENNESSEE ST.
TALLAHASSEE, FL 32399-0125

FOWLER, DAVID
186 TOWN & COUNTRY DR.
DANVILLE, CA 94526

FOWLER, DAVID
186 TOWN & COUNTRY DR.
DANVILLE, CA 94526

FOX HILLS GOLF RESORT
250 W. CHURCH STREET
MISHICOT, WI 54228

FRECHETTE, GERARD
15 WILLOW ST.
MYSTIC, CT 06355-2639

FRECHETTE, GERARD
15 WILLOW ST.
MYSTIC, CT 06355-2639

FURMAN, BELLA
134 S. EMERALD AVE
MUNDELEIN, IL 60060

G.C. CUSTOMS SERVICES INC.
6045 PROGRESS STREET
NIAGARA FALLS, ON L2G 7X1
CANADA

GAINES, SR., BILLY J.
511 ELOISE ST.
MAC CLENNY, FL 32063

GAINES, SR., BILLY J.
511 ELOISE ST.
MAC CLENNY, FL 32063

GANDY DRIVING RANGE &
LEARNING CENTER
10525 GANDY BOULEVARD
ST. PETERSBURG, FL 33702

GEMIGNANI, NORMAN
9123 CHERRY ST.
FRANKLIN PARK, IL 60131

GEORGIA DEPT. OF REVENUE
SALES & USE TAX DIVISION
P.O. BOX 105296
ATLANTA, GA 30348-5296

GOLDE, LEWIS
1580 SHADOWRIDGE DR.
APT. 159
VISTA, CA 92081

GOLDE, LEWIS
1580 SHADOWRIDGE DR.
APT. 159
VISTA, CA 92081
GOLDEN, KEITH
4549 WINSTON LN. NORTH
SARASOTA, FL 34235-225

GOLDEN, KEITH
4549 WINSTON LN. NORTH
SARASOTA, FL 34235-225

GOLF CENTER AT IRONWOOD
3036 BRODHEAD RD.
ALIQUIPPA, PA 15001

GOLF CENTER OF DES PLAINES
353 N. RIVER ROAD
DES PLAINES, IL 60016

GOLF CLUB AT WESTLANDS
7502 PLANTATION AVE.
P.O. BOX 7879
JACKSONVILLE, FL 32328

GOLF CLUB OF QUINCY
P.O. BOX 1078
QUINCY, FL 32353-1078

GOLF DOME MISSISSAUGA
5750 DATSUN ROAD
MISSISSAUGA, ON L4W1H2
CANADA

GOLF IMPROVEMENT CENTER
116 MEDINA RD.
MEDINA, OH 44256

GORDON, TERRY
2816 K ST.
VANCOUVER, WA 98663

GORDON, TERRY
2816 K ST.
VANCOUVER, WA 98663

GORGONE, PAUL
59 CHELETTE MANOR
LAKE WALES, FL 33898-5125

GORGONE, PAUL
59 CHELETTE MANOR
LAKE WALES, FL 33898-5125

GRAND PALMS HOTEL & GOLF
RESORT
110 SOUTHWEST 150TH AVENUE
PEMBROOK PINES, FL 33027-
1300

GRAVES, TODD
1923 FAIR MEADOW DRIVE
EDMOND, OK 73003

GRAVES, TODD
1923 FAIRMEADOW DR.
EDMOND, OK 73003

GRAVES, TODD
1923 FAIRMEADOW DR.
EDMOND, OK 73003

GREAT BROOK DRIVING RANGE
850 ROUTE 184
GROTON, CT 06340

GRZYB, ANTHONY
24 CHESTNUT STREET
DUDLEY, MA 01571

GRZYB, ANTHONY
24 CHESTNUT STREET
DUDLEY, MA 01571

GRZYMKOWICZ, ANDREW
4 N. 275 WIA NT
WEST CHICAGO, IL 60185

GUSTAFSON, KEN
8308 N. LEMON LANE
NINE MILE FALLS, WA 99026

GUSTAFSON, KEN
8308 N. LEMON LANE
NINE MILE FALLS, WA 99026

H & H GOLF RANGE
5455 HOOVER BLVD.
TAMPA, FL 33607

HALL, DEBORAH
364 WATERFORD ROAD
WATERFORD, ME 04088

HALL, DEBORAH
364 WATERFORD ROAD
WATERFORD, ME 04088

HALL, STEVE
1216 PEMBROKE ST.
PEMBROKE, ON K8A 7R CANADA

HALL, STEVE
1216 PEMBROKE ST.
PEMBROKE, ON K8A 7R CANADA

HAMM Y INC
600 W VAN BUREN #202
CHICAGO, IL 60607

HAMPTON INN & SUITES -
GOODYEAR
2000 N. LITCHFIELD RD.
GOODYEAR, AZ 85338

HAMPTON, HEATH R.
6666 CHETWOOD DR. - APT. 240
HOUSTON, TX 77081

HAMPTON, HEATH R.
6666 CHETWOOD DR. - APT. 240
HOUSTON, TX 77081

HANLINE, ALAN
3963 NORTH 550 WEST
PLEASANT VIEW, UT 84414

HANLINE, ALAN
3963 NORTH 550 WEST
PLEASANT VIEW, UT 84414

HANSEN, ERIC
26223 EARL RD.
BONITA SPRINGS, FL 34135

HANSEN, ERIC
26223 EARL RD.
BONITA SPRINGS, FL 34135

HARBOR HILLS COUNTRY CLUB
6538 LAKE GRIFFIN RD.
LADY LAKE, FL 32159

HART, MICHAEL
1665 LOLA DR.
VIRGINIA BEACH, VA 23464

HART, MICHAEL
1665 LOLA DR.
VIRGINIA BEACH, VA 23464

HAWK HOLLOW GOLF COURSE
15101 CHANDLER RD.
BATH, MI 48808

HAWTHORNE HILLS GOLF TRAINING
CENTER
1925 48TH ST. NE
ROCHESTER, MN 55906

HELLER, BRUCE
2485 WIGWAM AVE.
#18
LAS VEGAS, NV 89123

HELLER, BRUCE
2485 WIGWAM AVE.
#18
LAS VEGAS, NV 89123

HIDDEN LAKE GOLF CLUB
1137 #1 SIDEROAD
BURLINGTON, ON L7R3X4 CANADA

HOGAN, CHARLES
64225 SCHNIEBEL ROAD
BEND, OR 97701

HOOVER GOLF CENTER
14800 HOOVER ST.
WESTMINISTER, CA 92683

HORTON, JASON
143 SHIP SHOAL WAY
VIRGINIA BEACH, VA 23451

HORTON, JASON
143 SHIP SHOAL WAY
VIRGINIA BEACH, VA 23451

HUNTER RANCH GOLF COURSE
4041 E. HIGHWAY 46
PASO ROBLES, CA 93446

HURJA, TIMOTHY
PALM SPRINGS GOLF VACATIONS
74-945 SHERYL AVE.
PALM DESERT, CA 92260

HURJA, TIMOTHY
PALM SPRINGS GOLF VACATIONS
74-945 SHERYL AVE.
PALM DESERT, CA 92260

HYANNIS GOLF CLUB
ROUTE #132
1840 IYANOUGH RD.
HYANNIS, MA 02601

I-370 GOLF COMPLEX
13816 MISSOURI BOTTOMS RD.
BRIDGETON, MO 63044

ILLINOIS DEPT. OF REVENUE
RETAILERS OCCUPATION TAX
SPRINGFIELD, IL 62796-0001

ILLINOIS DEPT. OF REVENUE
RETAILERS OCCUPATION TAX
SPRINGFIELD, IL 62796-0001

INDIANA DEPT. OF REVENUE
P.O. BOX 7218
INDIANAPOLIS, IN 46207-7218

ISLAND WEST GOLF CLUB
40 ISLAND WEST GOLF CLUB
BLUFFTON, SC 29910

JAWORSKI, RON
C/O STEVE MANDELL
5 REVERE DRIVE, SUITE 103
NORTHBROOK, IL 60062

JONATHAN'S LANDING GOLF
COURSE
1309 PONDEROSA DRIVE
MAGNOLIA, DE 19962

JUNGE, KIRK
13368 GEORGIAN CT.
WELLINGTON, FL 33414

JUNGE, KIRK
13368 GEORGIAN CT.
WELLINGTON, FL 33414

KCSA WORLDWIDE
800 SECOND AVENUE
NEW YORK, NY 10017

KEATING INVESTMENTS LLC
5251 DTC PARKWAY
SUITE 1090
GREENWOOD VILLAGE, CO 80111-
2739

KEYSTONE GOLF DOME
2106 EAST NATIONAL AVENUE
INDIANAPOLIS, IN 46227

KIAWAH ISLAND RESORT
12 KIAWAH BEACH DR
KIAWAH ISLAND, SC 29455

KINDERMAN, JAMES
1144 ALFINI DRIVE
DES PLAINES, IL 60016

KISSIMMEE GOLF CLUB
3103 FLORIDA COACH DRIVE
KISSIMMEE, FL 34741

KLEMMER, ELIZABETH
185 RICHMOND COURT
ROSELLE, IL 60172

KRISTJANSON, JOHN
3243 STONEBRIDGE TRL.
VALRICO, FL 33594-9252

KRISTJANSON, JOHN
3243 STONEBRIDGE TRL.
VALRICO, FL 33594-9252

LADYBIRD JOHNSON GOLF
341 GOLFERS LOOP
FREDERICKSBURG, TX 78624

LAHEY, JIM
4912 LEDYARD ROAD
MANLIUS, NY 13104

LAHEY, JIM
4912 LEDYARD ROAD
MANLIUS, NY 13104

LAKEPARK GOLF COURSE
6 LAKEPARK RD.
LEWISVILLE, TX 75057

LAKES AT AHWATUKEE
13431 S. 44TH STREET
PHOENIX, AZ 85014

LAMKIN CORPORATION
6530 GATEWAY PARK DR.
SAN DIEGO, CA 92154

LARRABEE, MARK
11 FOSTER STREET
OXFORD, MA 01540

LARRABEE, MARK
11 FOSTER STREET
OXFORD, MA 01540

LAS COLINAS GOLF COURSE
21515 E. VILLAGE LOOP ROAD
QUEEN CREEK, AZ 85242

LAW, PETER
2038 GRANBY DRIVE
OAKVILLE, ON L6H3X9 CANADA

LAW, PETER
2038 GRANBY DRIVE
OAKVILLE, ON L6H3X9 CANADA

LEE, LARRY
1523 ALHAMBRA AVE
MARTINEZ, CA 94553

LEE, LARRY
1523 ALHAMBRA AVE
MARTINEZ, CA 94553

LEEDS, DOUGLAS
5218 N. WOODCREST DR.
WINTER PARK, FL 32792

LEEDS, DOUGLAS
5218 N. WOODCREST DR.
WINTER PARK, FL 32792

LEGENDS GOLF CLUB
1700 LEGENDARY BLVD.
CLERMONT, FL 34711

LEONE, JAMES
6590 SOUTH AVE.
BOARDMAN, OH 44512

LEONE, JAMES
6590 SOUTH AVE.
BOARDMAN, OH 44512

LEWIS, TIMOTHY
201 CEDAR CIRCLE
STREAMWOOD, IL 60107

LEWIS, TIMOTHY
201 CEDAR CIRCLE
STREAMWOOD, IL 60107

LYNNHAVEN GOLF PARK
3173 HOLLAND RD.
VIRGINIA BEACH, VA 23455

MACK, JEFF
2821 SPIELMAN HEIGHTS
ADRIAN, MI 49221

MACK, JEFF
2821 SPIELMAN HEIGHTS
ADRIAN, MI 49221

MARKETING CHAMPIONS
881 N. GRANADA DRIVE
CHANDLER, AZ 85226

MARSCO, FRANK
2017 FELICIA AVE.
YOUNGSTOWN, OH 44504

MARSCO, FRANK
2017 FELICIA AVE.
YOUNGSTOWN, OH 44504

MARTIN, JERRY
73-406 DALEA LANE
PALM DESERT, CA 92260

MARTIN, JERRY
73-406 DALEA LANE
PALM DESERT, CA 92260

MARTIN, KEN
2678 BEDFORD MEWS DRIVE
WELLINGTON, FL 33414

MARTIN, KEN
2678 BEDFORD MEWS DRIVE
WELLINGTON, FL 33414

MARTIN, KEN
2678 BEDFORD MEWS DRIVE
WELLINGTON, FL 33414

MARTIN, LEONARD
3425 TANGLEWOOD DRIVE
SARASOTA, FL 34239

MARTIN, LEONARD
3425 TANGLEWOOD DRIVE
SARASOTA, FL 34239

MCGRATH, LAWRENCE
3435 SPRUCE ST.
TAMPA, FL 33607

MCGRATH, LAWRENCE
3435 SPRUCE ST.
TAMPA, FL 33607

MCNANEY, JAMES
2930 BANBURY LANE
LAKE IN THE HILLS, IL 60156

MIDWEST PAYMENT SYSTEMS
38 FOUNTAIN SQUARE PLAZA
CINCINNATI, OH 45263

MIRROR LAKES GOLF COURSE
ATTENTION: STEVE
670 MILWAUKEE BLVD.
LEHIGH ACRES, FL 33936

MISSION INN GOLF & TENNIS RES
10400 COUNTY LINE ROAD 48
GOLF PRO SHOP
HOWEY-IN-THE-HILLS, FL 34737

MISSISSIPPI DUNE GOLF LINKS
10351 GREY CLOUD TERRACE
COTTAGE GROVE, MN 55016

MISSOURI DEPT. OF REVENUE
DIV OF TAXATION & COLLECTION
P.O. BOX 840
JEFFERSON CITY, MO 65105-0840

MN DEPT. OF REVENUE
P.O. BOX 64622
ST. PAUL, MN 55164-0622

MOE NORMAN ENTERPRISES
C/O GUS MAU SPORTS
247 KING ST. WEST
WATERLOO, ON N2J 2Y8 CANADA

MORTON, KEN C.
10500 SWERLING WAY
RALEIGH, NC 27614

MORTON, KEN C.
10500 SWERLING WAY
RALEIGH, NC 27614

MOSS CREEK GOLF COURSE
ATTENTION: CHARLES WYLAND
1 CLUB DRIVE
CLAYTON, OH 45315

MULLIGANS FAMILY GOLF CENTER
2600 RANGE ROAD
WHITEHALL, PA 18052

MULLIGANS GOLF CENTER
C/O JAMES BLAIR
1690 W 400 NORTH
OGDEN, UT 84404

MURRAY, KELLY
2073 WETHERSFIELD CT.
RESTON, VA 20191

MURRAY, KELLY
2073 WETHERSFIELD CT.
RESTON, VA 20191

MUSIALOWSKI, MICHAEL
1941 WILROSE PL.
MATTHEWS, NC 28105

MUSIALOWSKI, MICHAEL
1941 WILROSE PL.
MATTHEWS, NC 28105

NCNANEY, JAMES
2930 BANBURY LANE
LAKE IN THE HILLS, IL 60156

ND OFFICE OF STATE TAX
COMMISSIONER
600 E. BOULEVARD AVENUE
BISMARCK, ND 58505-0599

NEVADA DEPT. OF TAXATION
P.O. BOX 52609
PHOENIX, AZ 85072-2609

NEW YORK STATE SALES TAX
RECIPROCAL TAX AGREEMENT
JAF BLDG. - P.O. BOX 1209
NEW YORK, NY 10116-1209

NICOR
P.O. BOX 416
AURORA, IL 60568-0001

NONESUCH RIVER GOLF CLUB
304 GORHAM ROAD
SCARBOROUGH, ME 04074

NORTH CAROLINA DEPT. OF
REVENUE
P.O. BOX 2500
RALEIGH, NC 27640-0700

NORTH MESQUITE GOLF CENTER
2920 GUS THOMASSON
MESQUITE, TX 75150

NORTH SHORE GOLF ASSOC.
4101 NORTH SHORE BLVD. N
TACOMA, WA 98422

NORTHCLIFFE GOLF COURSE
5301 COUNTRY CLUB BLVD.
CIBOLO, TX 78108

NORTHEAST GOLF AND PRACTICE
CT.
7061 N. 700 W.
MCCORDSVILLE, IN 46055

NORTHEAST GOLF CENTER LLC
450 IRA LEE ROAD
SAN ANTONIO, TX 78218

OAKFORD GOLF
1552 PALM VIEW RD.
SARASOTA, FL 34240

OAKRIDGE GOLF COURSE
513 W. PONTALUNA RD.
MUSKEGON, MI 49444

OAKS NORTH GOLF COURSE
12602 OAKS NORTH DRIVE
SAN DIEGO, CA 92128

OAKVILLE SPORTS DOME
1333 NORTH SERVICE ROAD W
OAKVILLE, ON L6M2W2 CANADA

OAKWOOD GOLF CLUB
3301 OLD WAILES ROAD
LAKE WALES, FL 33853

OCEAN PALM GOLF CLUB
3600 S. CENTRAL AVE.
HAGLER BEACH, FL 32136

OHRN, CHRISTOPHER
713 PEAKS LANDING
CONYERS, GA 30013

OHRN, CHRISTOPHER
713 PEAKS LANDING
CONYERS, GA 30013

OHRN, CURTIS
2560 HEWATT RD.
SNELLVILLE, GA 30039

OHRN, CURTIS
2560 HEWATT RD.
SNELLVILLE, GA 30039

OHRN, DAVID
44 NESTING LANE
BLUFFTON, SC 29909

OHRN, DAVID
44 NESTING LANE
BLUFFTON, SC 29909

OLLSON, JOHN
26 TOWNSEND DR.
NEPEAN, ON K2J2T6 CANADA

OLLSON, JOHN
26 TOWNSEND DR.
NEPEAN, ON K2J2T6 CANADA

OLYMPIC RESORT HOTEL
6111 EL CAMINO REAL
CARLSBAD, CA 92009

OPP.FRANCHSING, INC. DBA
JANI-KING OF I
1701 E. WOODFIELD ROAD
1100
SCHAUMBURG, IL 60173-5131

PA DEPARTMENT OF REVENUE
DEPT. 280406
HARRISBURG, PA 17128-0406

PAINTED HILLS GOLF COURSE
4403 DISHMAN-MICA RD.
SPOKANE, WA 99206

PALM VALLEY GOLF CLUB
2211 N. LITCHFIELD RD.
GOODYEAR, AZ 85338

PARADISE GOLF
56 ROUTE 12
FLEMINGTON, NJ 08822

PARADISE GOLF DRIVING RANGE
56 ROUTE 12
FLEMINGTON, NJ 08822

PARADISE HILLS GOLF CLUB
10035 COUNTRY CLUB LANE N.W.
ALBUQUERQUE, NM 87114

PARTNER ADVISORS, LLC
136 MAIN STREET
SUITE 201
WESTPORT, CT 06883

PEARL COUNTRY CLUB
ATTENTION: AIEA
98-535 KAONOHII STREET
OAHU, HI 96701

PERO, BRIAN
494 FAIR STREET
BEREA, OH 44017

PERO, BRIAN
494 FAIR STREET
BEREA, OH 44017

PHEASANT RUN GOLF CLUB
46500 SUMMIT PARKWAY
CANTON, MI 48188

PHEASANT RUN/GOLF HQ
3465 HIGHWAY K
O'FALLON, MO 63366

PINEHILLS GOLF CLUB LLC
54 CLUBHOUSE DRIVE
PLYMOUTH, MA 02360

PITNEY BOWES CREDIT
CORPORATION
2225 AMERICAN DRIVE
NEENAH, WI 54956-1005

PLUM CREEK GOLF COURSE
750 KOHLER'S CROSSING RD.
KYLE, TX 78640

PLUM GROVE PRINTERS, INC.
2160 ST.ONINGTON AVE
HOFFMAN ESTATES, IL 60195

POINT SEBAGO GOLF & BEACH
RESORT
RURAL ROUTE 1
BOX 712B
CASCO, ME 04015

POOLSBROOK GOLF COURSE
ATTENTION: ACCOUNTS
RECIEVABLES
6241 POOLSBROOK ROAD
KIRKVILLE, NY 13082

POPLAR CREEK COUNTRY CLUB
1400 POPLAR CREEK DR.
HOFFMAN ESTATES, IL 60195

POP'S GOLF & BATTING CENTER
6800 FRUITVILLE ROAD
SARASOTA, FL 34240

PRAIRIE LANDING GOLF CLUB
2325 LONGEST DR.
WEST CHICAGO, IL 60186

PREDZIN, DAVID
10843 QUAIL CREEK LANE
MANASSAS, VA 20112

PREDZIN, DAVID
10843 QUAIL CREEK LANE
MANASSAS, VA 20112

PRIME OFFICE PRODUCTS
2250 E. DEVON
SUITE 149
DES PLAINES, IL 60018

PROTOCOL
P.O. BOX 74586
CHICAGO, IL 60696

QUAIL RIDGE GOLF CLUB
8375 36TH STREET S.E.
ADA, MI 49301

QWEST
BUSINESS SERVICES
P.O. BOX 856169
LOUISVILLE, KY 40285-6169

RAINTREE GOLF RESORT
1600 S. HIATUS RD.
PEMBROKE PINES, FL 33025

RAISIN RIVER COUNTRY CLUB
INC.
1500 N. DIXIE HWY.
MONROE, MI 48162

RD.H L.L.C.
P.O. BOX 2263
GULF SHORES, AL 36547

RD.H L.L.C.
P.O. BOX 2263
GULF SHORES, AL 36547

REDTAIL GOLF CLUB
7900 REDTAIL DR.
VILLAGE OF LAKEWOOD, IL
60014

REGISTRAR AND TRANSFER
COMPANY
ATTENTION: ACCOUNTING DEPT.
A/R
10 COMMERCE DRIVE
CRANFORD, NJ 07016-3572

RFL DESIGN INC.
11701 ORCHARD RD.
WILLOWSPRINGS, IL 60480

RICARD, TODD
310 W. MINER
UNIT 1A
ARLINGTON HEIGHTS, IL 60005

RICHVIEW GOLF CENTRE INC
5700 DHILLON WAY
RICHMOND/VANCOUVER, BC V6V
3A2 CANADA

RIGGS, STEVE
4 AVERY ROAD
BLOOMFIELD, CT 06002

RIGGS, STEVE
4 AVERY ROAD
BLOOMFIELD, CT 06002

RINALDI, JAMES
13550 SW 6TH COURT
#A416
PEMBROKE PINES, FL 33027

RINALDI, JAMES
13550 SW 6TH COURT
#A416
PEMBROKE PINES, FL 33027

RIVER BEND LINKS
1205 NINE LAKES DR
P.O. BOX 158
TUNICA RESORTS, MS 38664

RIVER HILLS COUNTRY CLUB
3943 NEW RIVER HILLS PKWY.
VALRICO, FL 33594

RIVER RIDGE GOLF COURSE
3800 N. DELTA HWY.
EUGENE, OR 97408

RIVER TERRACE GOLF COURSE
P.O. BOX 660
CHANNELVIEW, TX 77530

RIVER VIEW GOLF
1800 W. SANTA CLARA AVE.
SANTA ANA, CA 92706

RIVERFRONT GOLF COURSE
5200 RIVER CLUB DRIVE
SUFFOLK, VA 23435

RIVERIDGE GOLF COURSE &
DRIVIN
3800 NORTH DELTA HIGHWAY
EUGENE, OR 97408

RIVERS EDGE GOLF CLUB
144 MARINA DRIVE
NEEDLES, CA 92363-3714

RIZZO, JOHN
8651 ZIRCON DR. S.W.
LAKEWOOD, WA 98498

RIZZO, JOHN
8651 ZIRCON DR. S.W.
LAKEWOOD, WA 98498

RMG DIRECT
1060 DONEGAL LANE
NORTHBROOK, IL 60062

ROCK CHAPEL GOLF CENTRE
12 OLD GUELPH RD.
DUNDAS, ON L9H5Y5 CANADA

ROCKWOOD GOLF PARK
10239 HULL STREET
ATTENTION: ACCOUNTS
RECIEVABLES
MIDLOTHIAN, VA 23112

ROONEY, PAUL
7370 CAPRI WAY #7
MAINEVILLE, OH 45039

ROONEY, PAUL
7370 CAPRI WAY #7
MAINEVILLE, OH 45039

ROYAL NIAGARA GOLF CLUB
ONE NIAGRA-ON-THE GREEN BLVD.
NIAGRA-ON-THE-LAKE, ON L0S
1J0 CANADA

RUFFLED FEATHERS GOLF CLUB
#1 PETE DYE DRIVE
LEMONT, IL 60439

SALES & USE TAX
STATE OF NJ - DIV. OF
TAXATION
P.O. BOX 999
TRENTON, NJ 08646-0999

SANDBAGGERS GOLF CENTER
28094 - 23 MILE RD.
CHESTERFIELD TOWNSHIP, MI
48051

SANDERS, BRUCE
739 INDIAN HILLS PKWY.
MARIETTA, GA 30069

SANDERS, BRUCE
739 INDIAN HILLS PKWY.
MARIETTA, GA 30069

SAXON WOODS
315 MAMARONECK
SCARSDALE, NY 10583

SC DEPT. OF REVENUE
SALES TAX RETURN
COLUMBIA, SC 29214-0101

SCHREIBER, ROBERT
26605 S. 195TH STREET
QUEEN CREEK, AZ 85242

SCHREIBER, ROBERT
26605 S. 195TH STREET
QUEEN CREEK, AZ 85242

SEAN FISTERS DRIVING RANGE
25616 HIGHWAY 10
ROLAND, AR 72135

SHANNON, VINCENT
826 N LOMBARD AVE
OAK PARK, IL 60302

SHIREY, ROBERT
P.O. BOX 407
CRESTON, CA 93432

SHIREY, ROBERT
P.O. BOX 407
CRESTON, CA 93432

SHORR PACKAGING CORP
P.O. BOX 6800
AURORA, IL 60598-0800

SIERRA LAKES GOLF CLUB
16600 CLUBHOUSE DR.
FONTANA, CA 92336

SIGNATURE, INC.
P.O. BOX 220
OREM, UT 84059

SIGNATURE, INC.
P.O. BOX 220
OREM, UT 84059

SILVER CREEK GOLF CLUB
1790 E. RIVER ROAD
WATERLOO, NY 13165

SINGLETON GOLF DRIVING RANGE
695 N. SINGLETON AVE.
TITUSVILLE, FL 32796

SKAMANIA LODGE
1311 SKAMANIA LODGE WAY
P.O. BOX 189
STEVENSON, WA 98648

SMITH, BEN
2508 N. RIVERSIDE DR.
RIALTO, CA 92377

SMITH, BEN
2508 N. RIVERSIDE DR.
RIALTO, CA 92377

SNYDER, GEORGE
1499 SATTRE RD. NW
ORONCO, MN 55960

SNYDER, GEORGE
1499 SATTRE RD. NW
ORONCO, MN 55960

SNYDER, RON
593 WINTERSPICE DR.
FREDERICK, MD 21703

SNYDER, RON
593 WINTERSPICE DR.
FREDERICK, MD 21703

SOLIMENO, ROBERT
3057 S. HIGUERA ST.
#188
SAN LUIS OBISPO, CA 93401

SOLIMENO, ROBERT
3057 S. HIGUERA ST.
#188
SAN LUIS OBISPO, CA 93401

SOUTHWEST GOLF RANCH
2880 S. U.S. ROUTE 42
LEBANON, OH 45036

SPENCER T, OLIN GOLF CLUB
4701 COLLEGE AVE.
P.O. BOX 1093
ALTON, IL 62002

SPRINGFIELD GOLF CLUB
P.O. BOX 1209
FORT MILL, SC 29716

ST. AUGUSTINE SHORES GOLF
CLUB
707 SHORES BLVD.
ST. AUGUSTINE, FL 32086

STATE BOARD OF EQUALIZATION
P.O. BOX 942879
SACRAMENTO, CA 94279-8015

STATE OF COLORADO
DEPT. OF REVENUE
SALES TAX SECTION
DENVER, CO 80261-0013

STATE OF MICHIGAN
MICHIGAN DEPT. OF TREASURY
DEPT. 77003
DETROIT, MI 48277-0003

STATE OF WASHINGTON
DEPT. OF REVENUE
P.O. BOX 34054
SEATTLE, WA 98012-1054

STICKON PACKAGING SYSTEMS
71 WEST SEEGER RD.
ARLINGTON HEIGHTS, IL 60005

STONE CREEK
13939 W. 96TH AVE.
ARVADA, CO 80005

SULLIVAN, DAN
P.O. BOX 401
NELSON, BC V1L5R2 CANADA

SULLIVAN, DAN
P.O. BOX 401
NELSON, BC V1L5R2 CANADA

SUMMERALL, PAT
710 S WHITE CHAPEL
SOUTHLAKE, TX 76092

SUMMERFIELD GOLF CLUB
ATTENTION: ACCOUNTS
RECEIVABLE
13050 SUMMERFIELD BLVD.
RIVERVIEW, FL 33569

SUNCOAST GOLF CENTER
7741 15TH ST. E
SARASOTA, FL 34243

SUNNYBROOK GOLF
8535 SUDLEY ROAD
MANASSAS, VA 20109

SYLVAN GOLF CENTERS, INC
1208 SWAMP ROAD
FOUNTAINVILLE, PA 18923

SZWEDZINSKI, TOM
1757 CALLE ZOCALO
THOND OAKS, CA 91360

SZWEDZINSKI, TOM
1757 CALLE ZOCALO
THOND OAKS, CA 91360

TAMPA GOLF RANGE & LEARNING
CENTER
2508 NORTH LAKEVIEW DRIVE
TAMPA, FL 33618

TARGET GREENS
1001 13TH AVENUE SW
APT. 520
CALGARY, AB T2R0L5 CANADA

TAYLOR, ROGER
13279 BLUEJACKET
OVERLAND PARK, KS 66213

TAYLOR, ROGER
13279 BLUEJACKET
OVERLAND PARK, KS 66213

TEN CUPS GOLF CENTER
10865 WEST LOOP 1604 NORTH
SAN ANTONIO, TX 78250

TENNESSEE DEPT. OF REVENUE
ANDREW JACKSON STATE OFFICE
BL.
500 DEADERICK ST.
NASHVILLE, TN 37242-0700

TEXAS COMPTROLLER
AUSTIN, TX 78774-0100

THE ACIST GROUP, INC
1260 IROQUOIS DRIVE
SUITE 104
NAPERVILLE, IL 60563

THE COURSE AT ABERDEEN
245 TOWER RD.
VALPARAISO, IN 46385

THE GOLF ACADEMY OF HOUSTON
20011 CYPRESSWOOD DRIVE
CYPRESS, TX 77429

THE GOLF CHANNEL
7580 COMMERCE CENTER DR.
ORLANDO, FL 32819

THE GOLF HOSPITAL
99 SWIFT ST., #115
S. BURLINGTON, VT 05403

THE GOLF KINGDOM
1840 SOUTH BLACK HORSE PIKE
WILLIAMSTOWN, NJ 08094

THE LEGACY COURSE AT CRAGUN'S
ATTENTION: ACCOUNTS
RECEIVABLES
11000 CRAGUN'S DRIVE
BRainerd, MN 56401

THE LINKS AT ERIE VILLAGE
5900 NORTH BURDICK ST.
SYRACUSE, NY 13057

THE NEUSE GOLF CLUB
918 BIRKDALE DRIVE
CLAYTON, NC 27520

THE RESERVE AT THUNDER HILL
7050 GRISWOOD RD.
MADISON, OH 44057

THE TOTAL PRACTICE CENTER
145 NEWGATE ROAD
EAST GRANBY, CT 06026

THE TRIBUTE
1000 BOYD RD.
THE COLONY, TX 75056

THE TROPHY CLUB
3875 NORTH STATE ROAD 52
LEBANON, IN 46052

THE VILLAGE GOLF CLUB
122 COUNTRY CLUB DR.
ROYAL PALM BEACH, FL 33411

THORNBROOK GOLF COURSE
N8821 BLUE GILL DRIVE
FOND DU LAC, WI 54935

TIERRA RAJADA GOLF CLUB
15187 TIERRA RAJADA ROAD
MOORPARK, CA 93021

TORENE, ROBERT
1490 JORDAN AVE.
CROFTON, MD 21114

TOUR 18
8718 AMEN CORNER
FLOWER MOUND, TX 75022

TOWN OF KILLINGTON
TOWN TREASURER
P.O. BOX 429
KILLINGTON, VT 05751

TRANSCENDENTAL GOLF
1621 116TH ST.
PLEASANT PRARIE, WI 53158

TREASURER OF STATE OF OHIO
P.O. BOX 16561
COLUMBUS, OH 43216-6561

TREEHOUSE MEDIA
1501 BROADWAY
SUITE 900
NEW YORK, NY 10036

TRUE TEMPER SPORTS
P.O. BOX 403492
ATLANTA, GA 30384-3492

TRUST AIR CARGO (USA) CO.
1360 N. WOOD DALE RD.
UNIT I
WOOD DALE, IL 60191

TSCHANNEN, GARY
1680 ZURICH DR.
FLORISSANT, MO 63031

TSCHANNEN, GARY
1680 ZURICH DR.
FLORISSANT, MO 63031

TULOWIECKI, EDWARD
1202 CRESTVIEW PL.
LEHIGH ACRES, FL 33936

TULOWIECKI, EDWARD
1202 CRESTVIEW PL.
LEHIGH ACRES, FL 33936

TYZIK, ROBERT
177 N.E. EMERALD DRIVE
JENSEN BEACH, FL 34957

TYZIK, ROBERT
177 N.E. EMERALD DRIVE
JENSEN BEACH, FL 34957

ULTIMATE SPORTS DOME
100 ROUTE 30
AURORA, IL 60504

UNICARE
P.O. BOX 5017
BOLINGBROOK, IL 60440-5017

UNITED PARCEL SERVICE
P.O. BOX 505820
THE LAKES, NV 88905

UNITED SPORTS TECHNOLOGIES
14950 FAA BLVD.
SUITE 200
FORT WORTH, TX 76155

UPS SUPPLY CHAIN SOLUTIONS
P.O. BOX 800
CHAMPLAIN, NY 12919

US BANCORP
1450 CHANNEL PARKWAY
MARSHALL, MN 56258

US MONITOR
ATTENTION: ACCOUNTS
RECEIVABLES
86 MAPLE AVE.
NEW CITY, NY 10956-5092

UTAH STATE TAX COMMISSION
SALES TAX-SPB
210 N. 1950 W.
SALT LAKE CITY, UT 84134-
0400

VALLEYBROOK GOLF CLUB
200 GOLF VIEW DRIVE
BLACKWOOD, NJ 08012

VAN OOSTENDORP, DAMIAN C.
306 FRANKLIN STREET
SARDIS, MS 38666

VAN OOSTENDORP, DAMIAN C.
306 FRANKLIN STREET
SARDIS, MS 38666

VANCO DRIVING RANGE
703 N. DEVINE RD.
VANCOUVER, WA 98661

VANDERMOLEN, JERRY
579 FAIRVIEW AVENUE
ELMHURST, IL 60126

VELASCO, NAPOLEON
201 DUBLIN LN
SCHAUMBURG, IL 60194

VENCORE SOLUTIONS, LLC
P.O. BOX 49295
SAN JOSE, CA 95161-9295

VERISIGN PAYMENT SERVICES
75 REMITTANCE DRIVE
SUITE 1689
CHICAGO, IL 60675-1689

VINEYARD VALLEY GOLF CLUB
34 BRAYMAN HOLLOW RD.
POMFRET, CT 06258

VIRGINIA DEPT. OF TAX
SALES TAX
P.O. BOX 26626
RICHMOND, VA 23261-6626

VOGEL, TONY
P.O. BOX 2664
GARIBALDI HIGHLANDS, BC V0
N1T0 CANADA

VOGEL, TONY
P.O. BOX 2664
GARIBALDI HIGHLANDS, BC V0
N1T0 CANADA

WALLACE DU TEMPLE
765 BRAEMAR AVE.
NORTH SAANICH, BC V8L5G5
CANADA

WALSH, FRANK
840 GALLAGHER DR.
CANYON LAKE, TX 78133

WALSH, FRANK
840 GALLAGHER DR.
CANYON LAKE, TX 78133

WASTE MANAGEMENT NORTH
P.O. BOX 9001054
LOUISVILLE, KY 40290-1054

WATERSIDE GOLF ACADEMY
225 QUEENS QUAY EAST
TORONTO, ON M5A1B6 CANADA

WEST, JOHN
2036 PALO ALTO
THE VILLAGES, FL 32159

WEST, JOHN
2036 PALO ALTO
THE VILLAGES, FL 32159

WESTERVILLE GOLF CENTER INC.
ATTENTION: ACCOUNTS
RECEIVABLES
450 WEST SCHROCK ROAD
WESTERVILLE, OH 43081

WESTLAKE GOLF COURSE
4812 LAKEVIEW CANYON RD.
WESTLAKE VILLAGE, CA 91361

WESTPORT COUNTRY CLUB
P.O. BOX 469 LIBERTY ST. REET
WESTPORT, NY 12993

WHITE PINES GOLF DOME
500 W. JEFFERSON AVENUE
BENSENVILLE, IL 60106

WHITE, HARRY
1445 W. 72ND AVE.
#304
VANCOUVER, BC V6P3C7 CANADA

WHITE, HARRY
1445 W. 72ND AVE.
#304
VANCOUVER, BC V6P3C7 CANADA

WILKSHIRE GOLF COURSE
10566 WILKSHIRE BLVD. NE
BOLIVAR, OH 44612

WILLIAMS, RICKY
C/O STEVE MANDELL
5 REVERE DRIVE, SUITE 103
NORTHBROOK, IL 60062

WILLOWBEND GOLF CLUB
8001 E. MULBERRY
WICHITA, KS 67226

WINDSOR AT KENSINGTON LLC
C/O WINDSOR PROP'Y MGT
LOCKBOX
P.O. BOX 403216
COLLEGE PARK, GA 30384-3216

WINSTON TRAILS GOLF CLUB
6101 WINSTON TRAILS BLVD.
LAKE WORTH, FL 33463

WISCONSIN DEPT. OF REVENUE
P.O. BOX 93389
MILWAUKEE, WI 53293-0389

WOLF CREEK GOLF COURSE
6363 BURTON ROAD
ADRIAN, MI 49221

WOLLENMAN, TIM
19219 REATA TRAIL
SAN ANTONIO, TX 78258

WOLLENMAN, TIM
19219 REATA TRAIL
SAN ANTONIO, TX 78258

WOODLAND TRAILS DRIVING RANGE
RIVER TRAILS PARK DISTRICT
1500 EAST EUCLID AVE.
MT. PROSPECT, IL 60056

WOODS, DAVE
1408 PINE TREE DRIVE
NAPERVILLE, IL 60565

WOODS, DAVE
1408 PINE TREE DRIVE
NAPERVILLE, IL 60565

WORONICZ, JR., EDMUND
1304 SHIRE CIRCLE
INVERNESS, IL 60067

XEROX CORP.
P.O. BOX 802555
CHICAGO, IL 60680-2555

YOUNG, CRAIG
4101 OAKFIELD AVENUE
HOLIDAY, FL 34691

YOUNG, CRAIG
4101 OAKFIELD AVENUE
HOLIDAY, FL 34691

NATURAL GOLF CORPORATION
431 LAKEVIEW COURT, SUITE B
MOUNT PROSPECT, IL 60056

NATURAL GOLF PRODUCTS
CORPORATION
431 LAKEVIEW COURT, SUITE B
MOUNT PROSPECT, IL 60056

NATURAL GOLF FIELD SALES
CORPORATION
431 LAKEVIEW COURT, SUITE B
MOUNT PROSPECT, IL 60056

NATURAL GOLF SCHOOLS
CORPORATION
431 LAKEVIEW COURT, SUITE B
MOUNT PROSPECT, IL 60056

KATTEN MUCHIN ROSENMAN LLP
ATTN: MATTHEW OLINS, ESQ.
525 W. MONROE STREET
CHICAGO, IL 60661

US TRUSTEE
ATTN: RICHARD C. FRIEDMAN
227 WEST MONROE STREET
SUITE 3350
CHICAGO, ILLINOIS 60606